G. R. S. IX-5]

Previous references.

EDS 98-9 39 E d 22-8-1921

1921.

(G7)

File No. 3-21

Serial Nos. 437-8

Later references.

SRA 203-41 S61-2

Preserved

Preserve
27.10.43

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 2

p. 45
E

Part B for Sep 1921

SUBJECT.

Reorganization of the accounts staff in the Electrical Dept

S/ Orders passed in H 1187-9. d 15-9-1922 to the Comptroller, Chief Electrical Engineer & the Chief Engineer

WD 1888—GPB—16,826—23-7-21

4557

G. R. S. III-2]

General and Revenue
Secretariat.

97. File No. 3 of 1921.

Serial No.	
	From the Comptr.
43	No. 5959/1195 R. dy. 3rd Jan. 1922
	Requests for reasons stated sanction of Govt for converting the salaries of ~~posts of~~ appointments of the Account Staff in the electrical Dept from progressive to fixed ones.
	Subd. for orders
	MAR 11.1.1922
	The Comptroller complains that the scale ~~B~~ of appts in the Accounts Section of the Electrical Depts included (apparently without his knowledge) in the General Scheme of reorganisation sanctioned for the Electrical Depts does not fit in with the other portion of the Comptroller's establishment and therefore submits proposals ~~for~~ to converting the appointments ~~from~~ on progressive ~~scale to~~ rates of pay to those on fixed pay on the ~~scale~~ rates adopted for ~~the~~ his General Establishment. The Comptroller reports that the Chief Electrical Engineer is agreeable to the arrangement proposed — The Comptroller's lr may be sent to the Chief El Engineer to enquire if the p contained therein may be ado
	It may be noted that the Comptr's proposal involves no excess over the ~~sanctd~~ cost of the sanctioned scale.
	H. Srey)

NOTE—Contn. sheet.

1678
17/1

C. S. E. C.C.
27/1/22

2857

G. R. S. III-2]

General and Revenue
Secretariat.

R-F. File No. 3 of 1921.

Rl-W-6-77-94
D 16/1/1922

Serial No.

OFFICE OF THE CHIEF ELECTRICAL ENGINEER
Reg. No. 643
17/1/22
GOVERNMENT OF MADRAS

Forwarded to the Chief Electrical Engineer for favour of opinion on the proposals of the Comptroller.

15/1/22

35631

ELECTRICAL DEPARTMENT.

Office of the Chief Electrical
Engineer to the Government of
Mysore, Bangalore

Date. 28th Feb. 1922.

File No. of 19

7U
1922

Serial No.

From the Financial Secretary.

No.Fl.U.O.77-1921/16-1-1922.

UO No 71 of 2/3/22
One file

6-3

Returned to the Financial Secretary to the Government of His Highness the Maharaja of Mysore, Bangalore, with the following remarks:-

1. The scale of appointments in the Accounts Branch of the Electrical Department as provided in the Re-organization sanctioned in G.O. No.EDS.98-9-39E., dated 22-8-21, were discussed in detail with the Comptroller on several occasions and he was generally in agreement with me on every question, except the incremental scales, which I was proposing, and then only because of the possibility that the accountants, etc. deputed to the Electrical Department, might, on reversion to the Comptroller's Office have to revert to a lower grade of pay than what they were drawing in the Electrical Department. I thought, however, I had given him sufficiently strong reasons to secure his approval. These reasons are given in my D.O.C.L.75, dated 11/15-6-21, fourth page.

F.

95 M

✓ Copy of this letter is attached for

ready reference, but the reasons I advanced in support of the incremental scales are mentioned below:-

(1) The annual increments will be granted by me only after the accountant has just put in a year of satisfactory service, thereby giving me a considerable hold over him.

(2) The accountant will realise that if he does not give consistently satisfactory service in the Electrical Department, he will be transferred back to the Comptroller's Department, and will thereby lose his increments.

(3) - The accountants while in the Electrical Department will not be subject to reductions in pay as has occasionally occurred. (The Cashier and an accountant were by reasons of reversions in the Comptroller's Office reverted to Lower grades of pay and lost Rs.5/- and Rs.10/- per month

Serial No.

respectively thereby, although both of them had been doing good work for sometime) Another reason not mentioned in the above letter is that by fixing the incremental scale gave to the Comptroller, a wider range of grades in his own scale, from which to select men for the Electrical Department. That is if it was necessary to send to the Electrical Department an Accountant or Head Accountant, B.P.L. or Sivasamudram, a man in either the Rs.80/- or Rs.90/- or Rs.100/- grade, could be selected while, if the pay is fixed at say Rs.80/-, only a Rs.80/- grade man could be selected and if he is, shortly after transfer to the Electrical Department, promoted to the Rs.90/- grade, he would have to go back to the Comptroller's Office.

3. A further reason, if by reason of reversions in the Comptroller's Office, an accountant in the Electrical Department has to revert to a lower grade, some of his lost pay can be made up by the increments if his work is satisfactory. Before these new grades were put into effect, the transfers of accountants and accounts

clerks were very frequent resulting in delays in submitting the accounts and confusion in the accounts themselves.

I explained all these reasons to the Comptroller and thought they would be sufficiently strong to secure his agreement with me, especially as it would under no circumstances work any hardship on accountants reverting to the Comptroller's Office on a lower pay than they were getting in the Electrical Department, where they had been for sometime and by reason of hard and satisfactory work earned an increment or two above their grade in the Comptroller's Office. Attached is a statement showing the grades of pay sanctioned by G.O.No.98-9-39E. for the accounts branch and as compared with the existing grades and pay in the Comptroller's Office, from which it will be seen that all the grades of the accounts branch of the Electrical Department are within those of the Comptroller's Office and can have no influence on recruitment and promotion, as men will be recruited on the Comptroller's regular grades of pay and they will not be effected by the grades in the Electrical Department until they have reached the

&F

ELECTRICAL DEPARTMENT.

OFFICE OF THE CHIEF ELECTRICAL
ENGINEER TO THE GOVERNMENT OF
MYSORE, BANGALORE

Date........................192 .

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Serial No.

grades in the Comptroller's Office, which will permit of their being deputed to the Electrical Department.

5 The number of hands required for the Electrical Department and their grades of pay were worked out in great detail by me to suit what I consider as the minimum requirements of the Department and I therefore do not agree with the Comptroller in his proposition. I did, however, say that I had no objection to making the Head Accountant of my office, position No,5, a fixed pay of Rs.175, but I pointed out that this would give Mr. B. Ramanuja Iyengar, an increase of Rs.15/- per month over what he is now getting. I want him for this work, as he has had training, which especially fits him for this position.

6 In conclusion, I would say that I am not in agreement with the Comptroller in changing all the grades so soon after sanction of Government has been accorded and would request that they be given two years' trial, after which, it can be decided whether these rates have caused difficulties of recruitment and promotion and hardships on revertments, sufficient to justify

changing them. Furthermore it is conceivable that incremental scale will be provided during that time for all the members of the Comptroller's Department, as I believe he is, in general, in favour of incremental scales.

S.G.Forbes
Chief Electrical Engineer,
Government of Mysore.

SGF-VJN.

Statement showing the grades of pay, for the Accounts Staff of the Eelectrical Department, sanctioned by Government Order No.EDS.98-9-39E., dated 22nd August 1921

	Designation	No.	Grade of pay	Designation in Comptroller's Office	Grade of pay	Remarks.
1.	Accounts Assistant (Gazetted)	1	250-20-350 5 years to reach Rs.350/-.	Assistant Comptroller	250-50/3-450 6 years to reach Rs.350.	
2.	Head Accountant C.E.E's Office	1	100-20-200 (5 yrs.)	Superintendent 6th Grade to first Grade.	100 to 250	Promotions as vacancies occur.
3.	Head Accountants Siva. & B. P. L.	2	75-5-100 (5 yrs.)	Accountants	6 to 100	-do-
4.	Accountant, M.P.L.	1	65-5-90 (5 yrs.)	-do-	-do-	-do-
5.	Store Accountant, Central Stores,	1	60-5-80 (4 yrs.)	-do-	-do-	-do-
6.	Accountants	3	60-4-80 (5 yrs.)	-do-	-do-	-do-
7.	Accounts clerks	2	40-4-60 (5 yrs.)	Clerks	25 to 60	-do-
8.	Accounts Clerks	14	35-3-50 (5 yrs.)	-do-	25 to 60	-do- Two of these are tempora for the period of the VI Installation.
	Cashiers	3	50-5-75	No grade in Comptroller's Est.	----	----
	Cashier	1	50	-do-	----	----

Chief Electrical Engineer,
Government of Mysore.

Copy of D.O. CL-95 dated June 11/15th 1921, from the Chief Electrical Engineer, Camp, Mysore, to the Comptroller, tothee Govt. of Mysore, Bangalore

RE-ORGANIZATION OF THE ESTABLISHMENT OF THE ELECTRICAL DEPARTMENT.

With reference to our conversation the other day on the subject of the Accounts Staff, which I am providing for in the re-organization, which I am submitting today to Government for their approval, I have provided as follows:-

My Office.

I have provided an Accounts Assistant with the grade of Rs.250-25-350 and with a starting pay of Rs.300/- in the case of the present Manager and Chief Accountant, Mr. B.Srinivasa Iyegar. You have complete confidence in Mr. Srinivasa Iyengar, and I can assure you that I agree~~d~~ with you in this, and I do not believe we can find an officer, who would take a greater interest or work any harder than he does, and as you agreed with me on the pay of Rs.300/-, I have provided that amount in the Re-organization for him.

I have provided a position as Head Accountant with a pay of Rs.100-20-200, and have included the name of Mr.B.Ramanuja Iyengar on a~~y~~ pay of Rs.150/- per month. I think that Mr.Ramanuja Iyengar will be the most suitabl man in your department for this work, as he has had a special training in commercial accounting and has already worked in my office for a number of years. Such be~~e~~ing the case, I believe that he will give very great satisfaction. The advantage of having him as Head Accountant lies in the fact that he would be eligible for promotion to the position of Accounts Assistant when Mr.B.Srinivasa Iyengar retires, which will occur with-in the next three or four years, as he has already put in more than 30 years of service.

I have provided for

2 Accountants on	Rs.60-4-80, each
2 Accounts Clerks on	40-4-60, each
1 Cashire on	50-5-75.

I have included this in this re-organization a Superintendent of Stores on a pay of Rs.150-15-250, but I do not propose filling up the appointment until you and I in consultation decide on the necessity therefor~~e~~ and on the proper person to be appointed. I hope that you will agree~~s~~ with me in this when we come to make the appointment.

For the Central Stores, I have provided for

A Chief Store-Keeper on	Rs.70-10-150.
An Asst. Store-Keeper on	35- 3- 50.
A Store Accountant on	60- 5- 80.
2 Accounts Clerk~~s~~ on	35- 3- 50. each.

These scales are somewhat different from the proposed one sent up in connection with the Central Stores Re-organization. If you agree with me in these scales, I am inclined to think that it is possible that we may not require the Superintendent of Stores. This question, however, is so important that I think it advisable to include it in the Re-organization, and if afterwards we find that we can do without it , ~~tehn~~ then the question can be oblished.

Sivasamudram.

For Sivasamudram I have provided

A Head Accountant on	Rs.75-5-100.
A Cashire on	50/-
An Accountant on	60-4-80.
2 Accounts clerks on	35-3-50, each.
2 Accounts Clerks on	35/- each.

Note:- These last two accounts clerks are temporary and will cease after the VI Installation work is completed.

A Store-Keeper on	50-5-75
An Asst. Store-Keeper on	30-3-45.

Kolar & Bangalore.

For Kolar I have provided for a Store-Keeper on Rs. 35-3-50.

For Bangalore I have provided for

A Head Accountant on	Rs. 75-5-100.
5 Accounts Clerks on	35-3-50, each
A Cashire on	50-5-75.
A Cashire's clerk on	35-3-50.
A Store-Keeper on	50-5-75.
An Asst. Store-Keeper on	35-3-50.

Mysore.

For Mysore I have provided :-

A Head Accountant on	Rs. 65-5-90.
3 Accounts Clerks on	35-3-50 each
A Cashire on	50-5-75.
A Store-Keeper on	50-5-75.
An Asst. Store-Keeper on	35-3-50.

This is what I consider to be the absolutely minimum accounts staff required by the department. You yourself know that, in spite of our having employed extra help on the accounts work and charged their pay to works, that the accounts of the department are generally very greatly in arrears and in confusion, and that it is therefore absolutely necessary for safeguarding Government property that the accounts staff that I am now recommending be provided. This has been especially emphasised to me during the last month or so, as I have been going completely into details of the accounts of the Bangalore Power and Lighting Office, and I find that the accounts are in a dreadful state of confusion. It is practically impossible to trace out and make the correct allocation of materials issued to the various works. I found in one month issues of about Rs.18,000 worth of materials from the Stores, which had not been accounted for in the "C" register nor had the amount been deducted from the amount at debit of stock. This state of affairs is in very large measure due to the inadequate staff engaged on the work, and I hope that you will support me in the enhancment, which I am now proposing for the accounts branch.

As discussed the other day with you, I am proposing incremental scales for all of the accounts possitions for several good reasons, the most important of which is that these annual increments will be granted by me only after the accountant has put in a year of satisfactory work, thereby giving me a considerable hold over XXXX him. A further advantage is that the accountant will realise that if he does not give consistently satisfactory service in the electrical department, he will be transferred back to your department, and will therby lose his increments. Another advantage is that the accountants of this department will not be subject to reductions in pay, as it has recently occurred in the ca~~u~~se of the cashire and one of the accountants in my office, who has been reduced Rs.5/- and Rs.10/- respectively in spite of the very good and satisfactory work they have done. A further consideration is that when the accountant is transferred by you to the electrical department for more than 5 years, he will, then according to the proposal, which I have sometime ago submitted to Government for making the department permanent, be entitled to a bonus. i.e., in otherwords, he will become a permanent employee of the electrical department, and the electrical department will pay his bonus for the whole period, which he had been in Government service. For these reasons, I hope that you will agree with me that incremental scales are necessary for all of the accountants working in the electrical department.

The department has been provincialised, and it will therefore fall within my powers to transfer the accountants and cashiers from one section to another, as the exigencies of the work may require, and I have therefore deleted the percentage allowances that has hitherto been given to certain of the accountants in certain of the sections, which, I hope, will alos meet with your approval.

There has been provided in budget for 1921/22 a sum of Rs.60,000 for this re-organization, and the Member in-charge has agreed that the new scales will be put into effect, so that the existing employees may draw their enhanced pay in July 1921 for the month of June 21, but the new appointments will not be filled up, until sanction is received to the proposal. Such beeing the case, I would very greatly appreciate your ordering the varification of the proposal immediately it is sent to you, so that it can be acted on by Council during the Birthday sessions in Mysore.

HSR.

Chief Electrical Engineer.

2807 15

G. R. S. III-2]

General and Revenue
Secretariat.

G.A. File No. 3 of 1921.

Serial No.

Sub. It is for consideration whether the file may not be referred to the Comptroller u.o. to express his views on the Chief Electrical Engineer's remarks in para 6 of his note

6.3.22
7

Fl Secy.

9/3/22

Yes

11.3.22

2122/1073

Forwarded with Compliments to Comptroller for favour of remarks
B. O.

223/R

11-3-22

For Fl Secy

U.O. No. 1623/ES. dated 27-3-22.

246/R It is inconvenient to have two kinds of scales for the same establishments and it is difficult to arrange for promotions, reversions and transfers ~~for~~ of men on one list, some of whom get fixed pay while a small number of them draw incremental rates of salary. The tendency in British India is towards the introduction of time-scales of pay for almost all services and I would recommend that appointments on progressive pay may be substituted for those on fixed pay for my office establishment as a whole more or less in accordance with the scales sanctioned for the Accounts Establishment of the Electrical

NOTE—Contn. sheet

cal

Electrical Department but with suitable additions and alterations. Incremental scales have their special advantages and their introduction would in my opinion secure uniformity and efficiency.

2. If however in view of the present financial stringency early conversion of fixed pay into progressive pay appointments is not feasible, the alternatives are either to reconvert, the progressive appointments of the Electrical Department into appointments on fixed pay on the lines already explained by me or to exclude the posts sanctioned for the Electrical Department with a few exceptions ⊗ from the cadre of the Comptroller's office and to transfer them to the control of the Chief Electrical Engineer and the Chief Engineer. There is an advantage in the latter course as the department can then be held responsible for effective supervision, provision for absentees, transfers within the Department, promotions and punishments and the dual control now exercised leading to occasional disagreements and additional correspondence will to a large extent be obviated. The difficulties of the Audit Office in regulating the transfers, promotions etc. of a large body of clerks attached to several offices throughout the State can also be considerably minimised.

⊗
1. Accounts Assistant
2. Chief Accountant
3. Accountants in charge of Sectional Offices.

2

Serial No.

If Government approve of the latter alternative it would be possible to suggest proposals for changes in the strength of this office and in the treatment of men already transferred.

T. Daly for Maj. [illegible]
Comptroller.

CV/27-3

The question of introducing time scale of pay for the Comptroller's Office cannot now be considered in this connection. This will have to be reserved for separate consideration if Govt accept the Comptroller's suggestion -

In connection with the case now under disposal it seems the Chief Electrical Engineer may be consulted if he is agreeable to the Comptroller's second alternative. The Comptroller's Office has now become so huge that it is desirable to introduce some sort of decentralisation. The Electrical Works Depth has now developed itself into a big Commercial Depth probably next in rank only to the Railways. With a separate Accounts Assistant's

G. R. S. III-2]

General and Revenue Secretariat. G.F File No. 3 of 1921-22

Serial No.

appointment recently sanctioned in the Accounts Staff of this Dept, it should be possible for this Dept to ~~[illegible]~~ maintain a separate accounts Estt of the Electrical Dept independently of the Central accounts office but subject only to its general control as the Chief Account office of the State and subject to periodical inspection by the Compt.

If this arrangement is agreed to by the Dept, the separate staff now sanctioned for the Dept on special progressive rates of pay, not fitting in with the general scale sanctioned for the Comptroller's office may be allowed to continue as required by the Ch. E.

30/3/22

2318
31/3

Fl Secy)

Fl. W.6.110-922
Dt 1/4/22

Forwarded to the Chief Electrical Engineer for favour of his views on the alternative proposal of the Compt for separating the Accts Staff of the Electrical Dept from the general Estabt of the Account Dept - 1-4-22

NOTE—Contn. sheet.

C.E.E.
1/4/22

49621

19

G. R. S. III-2]

General and Revenue
Secretariat.

File No. of 19

Serial No.

U.O. No 127
one file

9 5/4/22

GEN. & REV.
5 APR 1922

Returned to the Financial Secretary with the following remarks.

(1) I am in agreement with the Comptroller in his alternative proposal under the following Conditions:-

(a) That the accountants & Cashiers will, in the first place be supplied by the Comptroller to the Elec. Dept, however if the Comptroller in any case cannot furnish a man of the required grade, the C.E.E. may advertise and select a man with qualifications in accordance with the Comptr's specifications, only when the Comptr asks the CEE to do so.

(b) The Accounts Assistant the Chief accountant & the Head accountants of the Sections will retain the present sanctioned incremental scales of pay, for at least two years or untill it is finaly decided what is to be done in the Comptrollers office.

NOTE—Contn. sheet.

622[illegible]9 20

G. R. S. III-2]

General and Revenue
Secretariat.

COMPTROLLER'S OFFICE BANGALORE
21 APR 1922
File No. 857
N. 3 of 1921-22

Serial No.

5-MAY 1922

(2) If the alternative proposal is sanctioned the men transferred to the Elec dept and who have permanent appointments in the Comptroller's office should not loose their rights for pension etc.

J H Forbes
Apr 4-1922

2369
7/4

To Secy)

5/4/22

Jl-W-6-113-1922
D 26/4/22

Forwarded to the Comptr for favour of opinion regarding the conditions proposed by C.E.E. If the separation is effected in regard to this dept a similar arrangement may be required ~~for~~ in the case of the Accts Staff of P.W. Dn.

20.4.22

S.S.
To come with the Sheet note
R 21/4/22

1834
21
287/R 5-5-22

There is no objection to the conditions proposed by the Chief Electrical Engineer. The Accountants and Cashiers have already been supplied by this department and all that has to be done in the future is to hold the Electrical Department responsible for filling up vacancies due to absences on leave

NOTE—Contn. sheet.

and

2857

G. R. S. III-2.

General and Revenue
Secretariat.

G.F File No. 3 of 1921-22

Serial No.

and reversions to this office, for arranging for transfers, sanctioning increments etc. This office will then be relieved of responsibility in all these matters and will only help the Chief Electrical Engineer, when required, in finding suitable men. The men now transferred for duty in the Electrical Department will be considered as seconded on my list and transferred to that department. If these arrangements meet with the approval of Government, the question of 'what is to be done in the Comptroller's office' needs no consideration and cannot stand in the way of the retention of the incremental rates of salary specially sanctioned for the Accounts Establishment of the Electrical Department.

2. The separation of the Divisional staff now contemplated in regard to this department is a step in the direction of a similar arrangement in the case of P.W.Divisions, but this ~~arrangement in the case~~ can be done only gradually and in course of time after some experience is gained of ~~the working of~~ the working of the present change.

Comptroller.

CV/3-5

NOTE—Contn. sheet.

2631
6/5

2657/2

G. R. S. III-2]

General and Revenue
Secretariat.

G.F. File No. 3 of 19 21.

Serial No.

In the recent re-organization of the Electrical Department progressive scales of pay were allowed to the accounts staff of the Department. This staff is under the existing arrangement, part of the Comptroller's establishment ~~and~~ the members of which are on fixed and not on progressive scales of pay. These divergent scales have led to practical difficulties in regulating the recruitment of the accounts hands o the Electrical Department and their promotions relatively to their juniors and seniors in the Accounts Department proper. Accordingly, the Comptroller in his letter of the 3rd January 1922, proposed a revision of the re-organization and reversion to the old arrangement of allowing fixed pay to the men of his Department detailed for audit work in the Electrical Department. The opinion of the Chief Electrical Engineer was invited on this proposal and it was against the Comptroller's suggestion. The Comptroller was again consulted and he proposed the following alternative:

page 3 & onwards of the notes

(1) fixed scales of pay for accounts hands of the Electrical Department as already recommended by him, or

(2) progressive scales of pay for all the hands of the Accounts Department altering the existing fixed scales of pay,

NOTE—Contn. sheet.

~~and~~ or (3) separation of the accounts hands of the Electrical Department and permitting them to retain their progressive rates of pay.

Proposal No. (1) is not acceptable to the Chief Electrical Engineer. Proposal No. (2) means the re-organization of the Accounts Department, in all probability involving additional expenditure. This proposal also has to be negatived. The third alternative appeared feasible and Mr. Forbes was asked to express his opinion on it. He is agreeable to it and in reply to a further reference made to the Comptrolle that officer states that he is also ~~is~~ willing to have the part of his staff to work in the Electrical Department ~~be~~ separa ed from his Department altogether.

pages 19 & 20.

The acceptance of the proposal agreed to by t the Chief Electrical Engineer and the Comptroller, introduces an innovation in respect of the staff to which the accounts work of a department constituted like the Electrical Department should be entrusted. ~~Any~~ In regard to any department in which large expenditure, especially on works or on stores, is incurred, e.g., Public Works Department, it has hitherto been the theory an practice both in British India and in Mysore that th staff employed on accounts work should be that selec ed by the Accounts Department and belonging to that Department, so that the rules of account and audit

may

may be expected to be faithfully observed. It has also been considered necessary and desirable to delegate to the accounts staff employed in such departments some of the work of audit to be performed as th agents of the Audit Department. The performance of this delegated function ~~entirely~~ presupposes that the staff employed upon it should be capable of doing the work and also amenable to the control of the Audit Department. The adoption of the new arrangement will make the accounts staff of the Electrical Department quite independent of the Comptroller and it can no longer work as the agents of that authority.

There are some defects in the existing arrangement as well. Though the accounts hands of the Electrical Department ~~is~~ are under the control of the Comptroller and work under his general instructions in matter of accounts and audit, they cannot help working as the subordinates of the executive under whom they are employed and the dual control of the Comptroller and the departmental officers over this staff has not tended to make it capable of exercising that degree of independence which audit ~~matters~~ work requires. As at present constituted, these hands are not fully serviceable either to the one department or the other. The employment in the executive department of the hands o the Accounts Department has also tended to impair the

responsibility

responsibility of the former department for accounts work and if the proposed arrangement removes any wholesome influence due to the treatment of the staff as that of the Accounts Department, it ~~is best to~~ will make the executive Department fully responsible for all its accounts work. Even now the rules make the executive officers responsible for their accounts work but the fact that there are representatives of another department entrusted with this ~~xx~~ work has tended to detract from the sense of responsibility ~~to~~ of the Executive for such work.

The work and responsibility of the Accounts Department are growing every day and it is necessary to devise measures for the reduction of such work and responsibility. After all there is a limit to the work which can be done with efficiency by the Accounts Department and I think we have reached that limit already. It seems to me that we should try to decentralise accounts work and transfer some of even the routine work of Audit, to the departments themselves and ~~requi~~ require the Audit Department to confine its attention to the more important part of audit control and do it more promptly and effectively than at present. After all, the Audit Department is an outside authority and a large part of its work cannot help being mechanical. Real control over revenue and expenditure can only be exercised by the respective departmental

Serial No.

departmental authorities and the Audit Department can only discover infringements of sanctions and report them to the authorities concerned.

In view of what is stated above, ~~xx~~ I think the proposal to separate the accounts hands of the Electrical Department from the general establishment of the Comptroller is well worth a trial. If the principle of separation is approved, the details for giving effect to it will be asked to be worked out by the Comptroller in consultation with the Chief Electrical Engineer.

15/5/22

DEWAN'S OFFICE.
Recd. on MAY 16 1922
Reg. No. 6397

Dewan

I agree with the G.R. Secy. The proposal agreed to by the C.E.E. & the Comptroller may be given effect to. The Falls will then have the full control over its own staff & must take over all the responsibility, dual control being abolished.

COMPTROLLER'S OFFICE BANGALORE 19 MAY 1922

H.W.O. 530

19/5/22

a/c Recd

To the Comptr. for favour of definite proposals in consultation with the C.E.E. for giving effect to the new arrangement.

18.5.22

G. R. S. III-2]

General and Revenue
Secretariat.

47 File No. 8 of 1921.

Serial
No.

G.O. No. 112/ES dt 20th Jul 22
No 16 d 21-7-22

OFFICE OF THE CHIEF ELECTRICAL ENGINEER
TO THE GOVERNMENT OF MYSORE
BANGALORE
Regr. No. 8324
Date 21.7.22

Forwarded with compliments to the Chief Electrical Engineer. The following points may be considered with regard to the separation of the -- appointments sanctioned for the Electrical Dept (Accounts Establishment)

1. There are at present 29 appointments sanctioned for the Accounts work in the Electrical Dept including the appointment of the Accounts Assistant and 2 Temporary Appointments to cease after the 6th installation is over. Previous to the reorganisation, there were only 17 appointments forming part of the scale of this office. The additional 12 posts have been treated as entirely belonging to the Electrical Dept.

2. It is proposed to retain the appointments of Heads of Sections on the rates of pay noted in the margin under the control of this office including the Accounts Assistant which may be treated as a new appointment. In respect of these appointments, a reduction in the corresponding grades will be effected in the scale of this office and the progressive rates of pay added to the scale of this office. The transfers etc in respect of these appointments will be made by the Chief Electrical Engineer after consulting the Comptroller in each case. Men required to fill up these appointments will be posted from the Comptroller's Office Establishment.

1 Accts Asst.	250-20-350 ✓
2.Hd Acctt	100-20-200 ✓
3. " B.P.L.	75- 5-~~90~~ 100 ✓
4. " M.P.L.	65- 5-90 ✓
5. " Sivasamudram	75-5-100 ✓

NOTE—Contn. sheet

2. There are now left 24 appointments. Of the men borne against these appointments, 12 men hold permanent appointments in the Comptroller's office Establishment and the rest are temporary. All these men will be permanently transferred to the Electrical Dept against the appointments which they are now holding. As regards the 12 temporary men, their places have been filled up already and they have been treated as transferred to the additional 12 posts sanctioned for the Electrical Dept. In respect of the other 12 men who hold permanent appointments, a corresponding reduction will be effected in the several grades of the Comptroller's Office Establishment equal to the permanent pay drawn by them. These men will have no lien on the Comptroller's Office Establishment and must look for further promotions in the Electrical Department. The control over these men, their promotions, transfers and punishments will vest entirely with the Chief Electrical Engineer and he will be competent to deal with them, without reference to this office. In future, vacancies against these appointments, men will be sent from this office only rarely and when absolutely required by the Chief Electrical Engineer.

ok

They should not loose the benefits of pension etc to which they will be entitled to if they stay in the Accts dept.
S.G.G.

The present incumbents holding permanent appointments in the Comptroller's Office Establishment will however be given an option to revert to the ---

20 29

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...LLER'S OFFICE
25 JUL 1922
BANGALORE

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Comptroller's Office in case they wish to do so, before the changes are finally given effect to.

If the Chief Electrical Engineer is agreeable to the above arrangement, Government will be addresse in the matter.

T. Satyanaraj Chetty

CV/20-7 Comptroller.

U.O. No. 2943 [illegible] 7/22
one file

Returned to the Controller with the following remarks.

(1) I am in agreement, but conside that when ever there is an accountant in the Elec. Dept who is competent according to your own standards to fill up a vacancy among the five appointments mentioned at the begining of para 2 of your U.O. No 112/E.E. above that he be given the vacancy and he will thereafte be on the same basis as if he was transferred by you from your dept to the Elec Dept.

(2) The five apointments will be under my controll the sa as all other apointments Except that they are to be filled up by you and are not subje

NOTE—Contn. sheet.

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to transfers, nor can they be given leave, except with my approval that is the proposal must be made to cover the whole of the accounts branch or none, except that the Holders of the five appointments will be generally supplied by you and seconded in your Dept.

(3) As the Elec Dept has been paying the salaries of the accounts branch and if this proposal is approved by Govt then the charges on account of your Dept against the Elec Dept should cease

(4) If any of the men seconded in your dept stay in the Elec. Dept for a continuous period of five years or more, and are in the Elec dept at the time of their retirement the Elec Dept will pay the whole of their pension so long as they may draw it.

S G Forbes

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No. M 145/22 Dt 29th July 22.

Compt's
U.O. No. 24(70)
1.8.22

The details of the changes necessary for givin effect to the revised arrangement are contained in this office unofficial No.112 dated 20th July 1922 to the Chief Electrical Engineer above and are generally concurred in by him.

2. As regards the five appointments intended to be retained on the cadre of this office, the Chief Electrical Engineer suggests that any competent Accountant of the Electrical Department should be eligible for any vacancy in these appointments and that transfers of and leave to the holders of these appointment should be subject to his approval. There is no objec tion to his suggestion, but it should be made clear that in respect of these reserved appointments, the Chief Electrical Engineer's functions can only be recommendatory and the final decision vests in the Head of the Audit Department. The object is to have the initial accounts audited by a representative of the Comptroller as transactions take place in each office which compiles a separate set of accounts and to secure a certain degree of independence of audit at the source. The appointments will form part of the cadre of this office and no question of seconding can arise

3. The duties of Accountants are well defined in the Mysore Account Code, Volume III, and the control provided for the Head of the office in these rules

NOTE—Contn. sheet.

should be sufficient for the Electrical Department also. In British India, it is only the Divisional Accountant who belongs to the Accountant-General's Establishment. His assistants in the Account Branc are borne on the scale of the Superintending Engine Circle and a similar arrangement is proposed to be introduced here for reasons already explained. The Chief Electrical Engineer's contention that "th proposal should be made to cover the whole of the accounts branch or none" cannot therefore be upheld

4. Para 3 of the Chief Electrical Engineer's note above is not clear. The charges of the establishment engaged on the audit of the monthly accounts and periodical returns in this office must continue to be debited to the Electrical Department The pay and allowances of the men transferred for duty either permanently or temporarily will also be a proper charge against that Department.

5. As regards pensions, Government have already ruled that the establishment of the Electrical Department is non-pensionable. Individual cases of persons who possessed pensionary rights before tra fer to the department can only be dealt with on their own merits at the time of retirement. No har and fast rule can be laid down at this stage and Government cannot commit itself to a course involving additions to non-effective charges.

Comptroller.

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Both the Chief Electrical Engineer and the Comptroller agree generally to the proposal ~~of~~ to separate the Accounts Staff of the Electrical Depth from the Comptroller's General establishment.

The Comptroller wants, however, to retain control over the five superior appointments of the Electrical Depth viz those of the Accounts Assistant, Head Acct and the 3 Accountants of the three divisional offices. The Comptroller explains that his object in proposing to retain ~~the~~ control over these five officers is to have the initial accounts audited by a representative of the Comptroller as transactions take place in each office and to secure a certain degree of independence of audit at the source.

The Chief Electrical Engineer is of opinion that the proposal must be made to cover the whole of the Accounts branch or none. The Comptroller thinks for the reasons mentioned above that this contention cannot be held. But the Comptroller's proposal ~~towards~~ tends to perpetuate to some measure the existing dual control over the Accounts Staff of the Electrical Depth which it is the very object of these proposals to avoid

NOTE—Contn. sheet.

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The orders of the Dewan in his minute of 17-5-22 on page 26 supra are that "Mr. Forbes should have the fullest control over his own staff and must take over all the responsibility, dual control being abolished. It seems therefore necessary ~~to be~~ as originally intended to transfer the entire control for accy ~~the~~ to the Chief Electrical Engineer ~~even~~ including also the five ~~Superior~~ Officers of the ~~Superior~~ Gen Service grades.

Selection of the men for these five appointments may be made from the Comptroller's office if there are none eligible for them ~~for~~ in the Chief Electrical Engineer's account staff itself.

~~Those~~ Selected men that have pension rights will be entitled to get pension, the ~~Dep~~ Electrical Deptt being liable to pay their pensionary contribution. The Chief Electrical Engineer's proposal to pay their pensions from the Deptt is not convenient.

If complete separation on the lines suggested by the C. E. E. and contemplated in the Dewan's orders is given effect to, the kind & ~~extent~~ extent of control which the Audit Deptt has to exercise over the accounts of the Electrical Deptt have to be defined.

To Secy)

2/8/22

NOTE—Contn. sheet.

Yes

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The details of the arrangements necessary for giving effect to the separation of the accounts staf of the Electrical Department from the general establishment of the Comptroller have been ~~fixed~~ discussed by the Chief Electrical Engineer and the Comptroller. Ther is difference of opinion in regard to one important point. The Comptroller states that the five chief places of accountants in the Electrical Department, viz., the three accountants attached to the B.P.& L. M.P.& L., and Sivasamudrum, and the Accounts Assistan and the Stores Accountant attached to the Chief Electrical Engineer's Office, should continue to be members of the Accounts Department for reasons stated b him. On the other hand, the Chief Electrical Enginee states that these five men should be supplied by the Accounts Department but should be under his control in all respects. These five men form the superior accounts agency of the Department and some functions of audit are also entrusted to them. I would, in these circumstances, defer to the opinion of the Comptro ler. The number of accounts hands employed in the Electrical Department is 29 and the scheme of separation may be given effect to in respect of 24 out of 29 hands.

The Chief Electrical Engineer states that the permanent men drafted from the Accounts Department

should

NOTE—Contn. sheet.

2857

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should have their pension rights assured to them. There is no objection to this proposal. Ordinarily pension is a form of liability unsuited to a commercial department. But the position is somewhat diffe ent in regard to the Electrical Department. A large part of the activities of this Department ~~are~~ is practically of a permanent character and it may therefor undertake future liabilities of the ~~character~~ nature of pen sions.

The Chief Electrical Engineer refers to the payment made by his Department towards the cost of the Comptroller's establishment and proposes that it should be waived after the new arrangement is sanctioned ~~He~~ This view is not correct as the payment is on account of audit charges and the position in regard to these charges remains the same.

A draft G.O. is put up.

21.8.22

Dewan) Why except 3.4.5 be also separated ?

4/11.5

Nos 3, 4, + 5 are the accountants in charge of the three separate offices and they are required to do some items of audit work as the representatives of the Comptr and for this reason it is proposed to keep them also under the latter officer's control

21.9.22

Dewan) all right [illegible] draft appd 4/13.9

order file registering

10.9.22

Issue 13.9.22

DEWAN'S OFFICE
Recd. on AUG 22 1922
Reg. No. 1271

DEWAN'S OFFICE
Recd. on SEP 12 1922
Reg. No. 1741

NOTE—Contn. sheet.

it is desirable to bring the Electrical Divisional Account Establishment scale into a line with the General Scale of the Department.

2. Against one appointment of the Manager of the Chief Electrical Engineer's Office included in the Superintendents Grades of Mr. Datta'sscale two new appointments have now been sanctioned namely

250-20-350 (1) Account Assistant to the Chief Electrical Engineer on ~~200-20-300~~ 250-20-350
(2) Head Accountant of the Chief Electrical Engineer's Office on 100-20-200.

In the original scale there was no appointment on any particular pay earmarked for the Manager's place. But Mr. B. Srinivasiengar who held that appointment at the time of the re-organisation of the Electrical Department held a permanent appointment on Rs 175/- in the 3rd Grade of Superintendents and was sub protem 2nd Grade Superintendent on Rs 200/-. The appointment of the Manager may be taken to correspond to the present appointment of Head Accountant. The cost of the new grade for Head Accountants amounts to Rs 175/- which also corresponds to the pay which Mr. B. Srinivasiengar held before being appointed Accounts Assistant in the newly created grade 250-20-350 (~~200-20-300~~). In these circumstances one appointment in the -- General Scale of Superintendents sanctioned in the order of 26th February 1918 will be taken as now converted into the graded appointment of 100-20-200 and the appointment of Accounts Assistant treated as an additional appointment due to the reorganisation of the -- Electric Department. If this arrangement is approved by Government I would also suggest that the appointment on progressive scale of 100-20-200 may be converted into one on fixed pay of Rs 175/-. The new appointment on Rs 250 20 350 ~~200-20-300~~ which is a special and new appointment not included in the original scale may remain as such to be given to such of the Superintendents of this office who by exceptional merit and devotion to duty are deserving of promotion to the responsible post of the Accounts Assistant to the Chief Electrical Engineer. If my proposal is sanctioned all the appointments of Superintendents will be included in one scale and this will be

250 20-350

convenient for reasons stated above.

3. As regards the staff of Accountants and Accounts Clerks, I annex a statement showing the scale previous and subsequent to the reorganisation as exhibited in the Proposition Statement submitted to Government by the Chief Electrical Engineer. It will be seen from the statement that the scale of Establishment as now sanctioned by Government on progressive scale of pay consists of 29 hands, including the Office Accounts Assistant and the average cost per month thereof comes up to Rs 2,054 1/6. The scale of Establishment for the Accounts Establishment of the Electrical Department prior to Mr. Datta's reorganisation was 17 hands on fixed pay with a monthly average cost of about Rs 990/-. Adding these to Rs 88/- towards increases to salary on account of high price allowances, the total comes up to Rs 1,078/-. This amount may be taken as a set off against an equal number of appointments in the present progressive scale whose average monthly cost comes to Rs 1,076¼. There then remain 12 more hands as shown in the Statement "B". These 12 appointments also admit of being converted into the same number of appointments on fixed pay as shown in the last column of Statement "B" the monthly cost amounting to Rs 973 2/3. It will thus be seen that the total cost of the Establishment, if converted into appointments on fixed rates of pay as proposed by me to make them suitably fit in with the general rates of pay in the office, will be only Rs 2,051 2/3 showing a net saving of Rs 2½ per mensem. If my proposals are accepted and sanction of Government is accorded to convert the progressive posts into appointments on fixed rates of pay the difficulty pointed out above will be removed and the transfers and promotions of the Accountants and Accounts Clerks from the Central Office to the Electrical Department and vice versa can be easily effected. This will be in the interests of the officials also.

The

The Chief Electrical Engineer also agrees to these proposals.

I have the honour to be,

Sir,

Your most obedient servant,

T. Dalrymple Hay Chief

Comptroller.

CV/3-1 mRN.

Statement "A".

No	Designation	Before Mr Walla's reorganisation			Scale to be converted into fixed appointments.	Total Cost.	To be added on account of H.P. allowances recently sanctioned	Total Cost.	Out of 29 hands on pensionable pay recently sanctioned C.A. 7 17 appointments taken as a set off against the original fixed scale		
		Scale of pay.	Average	Total Cost.					Scale	Average	Total
1	Accountant	140-10-200	185	185	175	175	—	175	100-20-200	175	175
1	"	75-5-100	93 3/4	93 3/4	90	90	7	97	75-5-100	93 3/4	93 3/4
2	"	50-4-70	65	130	2(60)	120	14	134	60-4-80	2(75)	150
4	Clerks.	30-3-45	41 1/4	165	4(45)	180	20	200	35-3-50	4(46 1/4)	185
1	Cashier	50	50	50	50	50	5	55	40-4-60	55	55
2	do	40	40	80	2(40)	80	10	90	35-3-50	2(46 1/4)	92 1/2
1	Clerk.	30-3-45	41 1/4	41 1/4	45	45	5	50	35-3-50	46 1/4	46 1/4
1	Accountant	75-5-100	93 3/4	93 3/4	90	90	7	97	75-5-100	93 3/4	93 3/4
2	Clerks.	30-3-45	41 1/4	82 1/2	2(45)	90	10	100	35-3-50	2(46 1/4)	92 1/2
2	Clerks (temporary appointed)	35	35	70	(2) 35	70	10	80	35-3-50	2(46 1/4)	92 1/2
				991 1/4	17 -	990	88	1078		17	1076 1/4

Statement "B"

No.	Designation	Newly Sanctioned Scale on progressive pay.			To be adjusted as fixed appointments (as shown in Stt. ~~[illegible]~~)			Remaining amount available for conversion (Pay of 12 appts)	Cost to be incurred by converting progressive appts to fixed.	
		Scale	Average	~~Avg~~ Total	Scale	Average	Total			
1	Accts Asst	250-20-350	316 2/3	316 2/3	—	—	—	316 2/3	316 2/3	Remains as progressive appt.
1	Acctt.	100-20-200	175	175	100-20-200	175	175	—		
2	"	75-5-100	93 3/4	187 1/2	75-5-100	2(93 3/4)	187 1/2			
1	"	65-5-90	83 3/4	83 3/4	—	—	—	83 3/4	77	✓
3	"	60-4-80	75	225	60-4-80	2(75)	150	75	77	✓
1	"	65-5-80	75	75	—	—	—	75	77	✓
3	"	50-5-75	68 3/4	206 1/4				206 1/4 3(68 3/4)	201	✓
2	"	40-4-60	55	110	40-4-60	55	55	55	55	✓
2	"	35-3-50	46 1/4	555	35-3-50	11(46 1/4)	508 3/4	46 1/4	50	✓
1	"	50	50	50	—	—	—	50	50	✓
2	"	35	35	70	—			70 2(35)	70	
[illegible]	[illegible] 6			2054 1/6		17	1076 1/4	977 11/12	973 2/3	✓

Draft.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Financial Department.

Read.-

Letter No.5959/1198 R. dated 13th January 1922 from the Comptroller representing the difficulties caused by the grant of progressive scales of pay to the accounts staff of the Electrical Department and proposing that that staff may also be allowed fixed rates of pay.

2. U.O. notes of the Comptroller dated 23-5-1922, 5-5-1922, 21-7-1922 and 29-7-22 and the Chief Electrical Engineer dated 28-2-1922, 4-4-1922 and 25-7-1922 on the same subject.

Order thereon.

No. Fl 1487-9 / 973-21-81

Dated, Bangalore, the 15 Sept ~~Aug:~~ '22.

Under the existing system, the accounts staff of the Electrical Department is treated as part of the establishment of the Accounts Department and the hands required ~~required~~ by the former department from time to time are selected and posted by the Comptroller. There is no need for the whole of this staff to be supplied by the Comptroller and it is enough if the superior accounts hands of the Electric Department are officers of the Comptroller's establishment fully trained in the work of accounts and audit.

2. Excepting the five appointments

noted

Wh-5/1919

noted in the margin, the others will be separated from the establishment of the Accounts Department and added to that of the Electrical Department. The existing procedure about arrangements for postings, grant of leave, etc., will continue in respect of the said five appointments and the Comptroller will, however, make all such arrangements in consultation with the Chief Electrical Engineer. The other appointments transferred to the Electrical Department will be brought under the rules of that Department and only persons qualified for accts work should be engaged for hol the

1.	Accts. Asst.	250-20-350.
2.	Head Acctt.	100-20-200.
3.	,, B.P.L.	75- 5-100.
4	,, [illegible]	65- 5- 90
5	,, Siva-samudrum	75- 5-100.

3. Of the men to be transferred to the Electrical Department, those who hold substantive appointments in the Accounts Department will be allowed the option of reverting to the latter or continuing to work in the former. This option should be exercised before the end of December 1922. Those who elect to work in the Electrical Department will be considered as having been ~~to~~ permanently transferred to that Department and such of them as hold pensionable appointments in the Accounts Department will be permitted to count service rendered in the Electrical Department for pension which will be calculated with reference to the pay to which they would have risen in the Accounts Department had they continued to work there and the share of their pension to be borne by the Electrical Department will be determined with reference to the rule of proportions.

For